

EXHIBIT 2: LIST OF CLAIMS

CITY OF DETROIT, MICHIGAN
AMENDED AND SUPERSEDED CLAIMS

Amended and Superseded Claim to be Disallowed and Expunged					Surviving Claim			
Name of Claimant	Claim Number	Date Filed	Claim Amount	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount
AIRGAS USA, LLC 6055 ROCKSIDE WOODS BLVD. INDEPENDENCE, OH 44131	488	01/09/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$13,814.32 General Unsecured	AMENDED/ SUPERSEDED	AIRGAS USA LLC 6055 ROCKSIDE WOODS BLVD INDEPENDENCE, OH 44131	3676	04/14/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$55,793.34 General Unsecured
ALEXANDER, MELANIE C/O BRADLEY B. HARRIS, ESQ. GOREN, GOREN & HARRIS, P.C. 30400 TELEGRAPH RD., SUITE 470 BINGHAM FARMS, MI 48025	17	08/29/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$420,000.00 General Unsecured	AMENDED/ SUPERSEDED	ALEXANDER, MELANIE C/O BRADLEY B. HARRIS, ESQ. GOREN, GOREN & HARRIS, P.C. 30400 TELEGRAPH RD., SUITE 470 BINGHAM FARMS, MI 48025	823	02/11/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$420,000.00 General Unsecured
BROWN, JOHNATHAN (ON BEHALF OF HIMSELF AND A CLASS OF OTHERS SIMILARLY SITUATED IN CASE #10-CV-12162 (E.D. MICH) ATTN MICHAEL KANOVITZ, ARTHUR LOVEY, JON LOVEY AND CINDY TSAI LOEVY & LOEVY 312 NORTH MAY STREET, STE 100 CHICAGO, IL 60607	1842	02/19/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	AMENDED/ SUPERSEDED	BROWN, JOHNATHAN (ON BEHALF OF HIMSELF AND A CLASS OF OTHERS SIMILARLY SITUATED IN CASE #10-CV-12162 (E.D. MICH) ATTN MICHAEL KANOVITZ, ARTHUR LOVEY, JON LOVEY AND CINDY TSAI LOEVY & LOEVY 312 NORTH MAY STREET, STE 100 CHICAGO, IL 60607	3667	03/24/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured
BURRELL, SHARANDA C/O BRADLEY B. HARRIS, ESQ. GOREN, GOREN & HARRIS, P.C. 30400 TELEGRAPH RD., SUITE 470 BINGHAM FARMS, MI 48025	16	08/29/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$320,000.00 General Unsecured	AMENDED/ SUPERSEDED	BURRELL, SHARANDA C/O BRADLEY B. HARRIS, ESQ. GOREN, GOREN & HARRIS, P.C. 30400 TELEGRAPH RD., SUITE 470 BINGHAM FARMS, MI 48025	826	02/11/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$320,000.00 General Unsecured
COLEMAN, JUSTINA 17420 GREENLAWN ST DETROIT, MI 48221	1929	02/20/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$26,000.00 General Unsecured	AMENDED/ SUPERSEDED	COLEMAN, JUSTINA 17420 GREENLAWN RD. DETROIT, MI 48221	2293	02/20/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$23,594.88 General Unsecured
COMPUWARE CORPORATION ATTN ACCOUNTS RECEIVABLE FL 14-W ONE CAMPUS MARTIUS DETROIT, MI 48226	1041	02/18/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$267,508.65 General Unsecured	AMENDED/ SUPERSEDED	COMPUWARE CORPORATION ATTN ACCOUNTS PAYABLE ONE CAMPUS MARTIUS DETROIT, MI 48226	3633	03/06/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$241,350.00 General Unsecured
CUMMINGS, MCCLOREY, DAVIS & ACHO PLC RONALD G. ACHO 33900 SCHOOLCRAFT ROAD LIVONIA, MI 48150	239	12/16/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$84,088.28 General Unsecured	AMENDED/ SUPERSEDED	CUMMINGS, MCCLOREY, DAVIS & ACHO, PLC RONALD G. ACHO 33900 SCHOOLCRAFT ROAD LIVONIA, MI 48150	1059	02/18/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$106,524.94 General Unsecured
DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE INTERNAL REVENUE SERVICE P.O. BOX 7346 PHILADELPHIA, PA 19101-7346	92	09/19/2013	\$0.00 Administrative Priority \$35,702.64 Secured \$1,179,986.63 Priority \$0.00 General Unsecured	AMENDED/ SUPERSEDED	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE INTERNAL REVENUE SERVICE P.O. BOX 7346 PHILADELPHIA, PA 19101-7346	97	09/25/2013	\$0.00 Administrative Priority \$94,804.89 Secured \$1,120,884.38 Priority \$0.00 General Unsecured
DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE INTERNAL REVENUE SERVICE P.O. BOX 7346 PHILADELPHIA, PA 19101-7346	97	09/25/2013	\$0.00 Administrative Priority \$94,804.89 Secured \$1,120,884.38 Priority \$0.00 General Unsecured	AMENDED/ SUPERSEDED	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE INTERNAL REVENUE SERVICE P.O. BOX 7346 PHILADELPHIA, PA 19101-7346	576	01/22/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured
DETROIT FIRE FIGHTERS ASSOCIATION, IAFF LOCAL 344 CHRISTOPHER P. LEGGHIO LEGGHIO & ISRAEL, P.C. 306 SOUTH WASHINGTON, SUITE 600 ROYAL OAK, MI 48067	2812	02/21/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	AMENDED/ SUPERSEDED	DETROIT FIRE FIGHTERS ASSOCIATION, IAFF LOCAL 344 CHRISTOPHER P. LEGGHIO LEGGHIO & ISRAEL, P.C. 306 SOUTH WASHINGTON, SUITE 600 ROYAL OAK, MI 48067	3681	04/17/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured

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Amended and Superseded Claim to be Disallowed and Expunged					Surviving Claim			
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FULFORD, CARMEN C/O BRADLEY B. HARRIS, ESQ. GOREN, GOREN & HARRIS, P.C. 30400 TELEGRAPH RD., SUITE 470 BINGHAM FARMS, MI 48025	15	08/29/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$120,000.00 General Unsecured	AMENDED/ SUPERSEDED	FULFORD, CARMEN C/O BRADLEY B. HARRIS, ESQ. GOREN, GOREN & HARRIS, P.C. 30400 TELEGRAPH RD., SUITE 470 BINGHAM FARMS, MI 48025	825	02/11/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$120,000.00 General Unsecured
FULLER, DAMIAN VIA HIS ATTORNEYS, SERAFINI MICHALOWSKI DERKACZ & ASSOCIATES, P.C. PHILLIP S. SERAFINI 44444 MOUND ROAD, STE 100 STERLING HEIGHTS, MI 48334	127	11/13/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority BLANK General Unsecured	AMENDED/ SUPERSEDED	FULLER, DAMIAN VIA HIS ATTORNEYS, SERAFINI MICHALOWSKI DERKACZ & ASSOCIATES, P.C. PHILLIP S. SERAFINI 44444 MOUND ROAD, STE 100 STERLING HEIGHTS, MI 48334	293	12/18/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$500,000.00 General Unsecured
HARON, DAVID L. 130 EAST NINE MILE RD FERNDALE, MI 48220	1093	02/18/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$17,325.50 General Unsecured	AMENDED/ SUPERSEDED	FOLEY & MANSFIELD PLLP DAVID L. HARON 130 EAST NINE MILE ROAD FERNDALE, MI 48220	2571	02/21/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$17,325.50 General Unsecured
MACK, RICHARD WOLFGANG MUELLER, ESQ. 2684 WEST ELEVEN MILE RD. BERKLEY, MI 48072	105	10/14/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$740,000.00 General Unsecured	AMENDED/ SUPERSEDED	MACK, RICHARD WOLFGANG MUELLER, ESQ. 2684 WEST ELEVEN MILE RD. BERKLEY, MI 48072	269	12/17/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$740,000.00 General Unsecured
MICHIGAN CENTER FOR PHYSICAL THERAPY C/O DAVID D OKEEFE LAW OFFICES OF MICHAEL J MORSE PC 24901 NORTHWESTERN HWY STE 700 SOUTHFIELD, MI 48075	470	01/02/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	AMENDED/ SUPERSEDED	MICHIGAN CENTER FOR PHYSICAL THERAPY C/O DAVID D OKEEFE LAW OFFICES OF MICHAEL J MORSE PC 24901 NORTHWESTERN HWY STE 700 SOUTHFIELD, MI 48075	1470	02/19/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$23,580.37 General Unsecured
MOORE, CHRISTOPHER C/O LEONARD M. KOLTONOW, ESQ. GURSTEN, KOLTONOW, GURSTEN, CHRISTENSEN & RAITT, P.C. 30101 NORTHWESTERN HIGHWAY FARMINGTON HILLS, MI 48334	125	11/13/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority BLANK General Unsecured	AMENDED/ SUPERSEDED	MOORE, CHRISTOPHER C/O LEONARD M. KOLTONOW, ESQ. 30101 NORTHWESTERN HIGHWAY FARMINGTON HILLS, MI 48334	426	12/31/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$75,000.00 General Unsecured
MORGAN, DEBORAH C/O BRETT D. ALTMAN, ESQ. GOREN, GOREN & HARRIS, P.C. 30400 TELEGRAPH RD., SUITE 470 BINGHAM FARMS, MI 48025	9	08/19/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$275,000.00 General Unsecured	AMENDED/ SUPERSEDED	MORGAN, DEBORAH C/O BRETT D. ALTMAN, ESQ. GOREN, GOREN & HARRIS, P.C. 30400 TELEGRAPH RD., SUITE 470 BINGHAM FARMS, MI 48025	824	02/11/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$275,000.00 General Unsecured
NATIONAL PUBLIC FINANCE GUARANTEE CORPORATION DANIEL E. MCMANUS, JR. 113 KING STREET ARMONK, NY 10504	1077	02/20/2014	\$0.00 Administrative Priority UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	AMENDED/ SUPERSEDED	MBIA INSURANCE CORPORATION DANIEL E. MCMANUS, JR. NATIONAL PUBLIC FINANCE GUARANTEE CORP. 113 KING STREET ARMONK, NY 10504	3638	03/07/2014	\$0.00 Administrative Priority UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured
PETERSON, HEIDI (PLAINTIFF IN WAYNE COUNTY CIRCUIT SUIT AGAINST WATER DEPARTMENT/CITY ET. AL.) C/O CHARLES IDELSOHN ATTORNEY P.O. BOX 856 DETROIT, MI 48231	18	08/31/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$250,000.00 General Unsecured	AMENDED/ SUPERSEDED	PETERSON, HEIDI (PLAINTIFF IN WAYNE COUNTY CIRCUIT SUIT AGAINST WATER DEPARTMENT/CITY ET. AL.) C/O CHARLES IDELSOHN ATTORNEY P.O. BOX 856 DETROIT, MI 48231	19	09/03/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$250,000.00 General Unsecured
PETERSON, HEIDI (PLAINTIFF IN WAYNE COUNTY CIRCUIT SUIT AGAINST WATER DEPARTMENT/CITY ET. AL.) C/O CHARLES IDELSOHN ATTORNEY P.O. BOX 856 DETROIT, MI 48231	19	09/03/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$250,000.00 General Unsecured	AMENDED/ SUPERSEDED	PETERSON, HEIDI (PLAINTIFF IN WAYNE COUNTY CIRCUIT COURT) CHARLES IDELSOHN ATTORNEY PO BOX 856 DETROIT, MI 48231	2265	02/20/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$205,043.77 General Unsecured

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AMENDED AND SUPERSEDED CLAIMS

Amended and Superseded Claim to be Disallowed and Expunged					Surviving Claim			
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POLICE & FIRE RETIREMENT SYSTEM OF THE CITY OF DETROIT CYNTHIA A. THOMAS EXECUTIVE DIRECTOR 908 COLEMAN A. YOUNG MUNICIPAL CENTER DETROIT, MI 48226	2327	02/20/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$71,971,740.15 General Unsecured	AMENDED/ SUPERSEDED	POLICE & FIRE RETIREMENT SYSTEM OF THE CITY OF DETROIT CYNTHIA A. THOMAS EXECUTIVE DIRECTOR 908 COLEMAN A. YOUNG MUNICIPAL CENTER DETROIT, MI 48226	3184	02/21/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$72,654,598.93 General Unsecured
POLICE AND FIRE FIGHTERS RETIREMENT ASSOCIATION RETIREES AND THEIR BENEFICIARIES BY THE OFFICIAL COMMITTEE OF RETIREES CAROLE NEVILLE & CLAUDE MONTGOMERY DENTONS US LLP - COUNSEL TO THE OFFICIAL COMMITTEE OF RETIREES 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	1738	02/20/2014	\$0.00 Administrative Priority \$2,234,166,370.00 Secured UNLIQUIDATED Priority UNLIQUIDATED General Unsecured	AMENDED/ SUPERSEDED	POLICE AND FIRE FIGHTERS RETIREMENT SYSTEM RETIREES AND THEIR BENEFICIARIES BY THE OFFICIAL COMMITTEE OF RETIREES CAROLE NELVILLE AND CLAUDE MONTGOMERY DENTONS US LLP COUNSEL TO THE OFFICIAL COMMITTEE OF RETIREES 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	3637	03/07/2014	\$0.00 Administrative Priority \$2,234,166,370.00 Secured UNLIQUIDATED Priority UNLIQUIDATED General Unsecured
POMILEE, PATINA 20228 LOCHMOOR HARPER WOODS, MI 48225	1019	02/14/2014	\$15,000.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	AMENDED/ SUPERSEDED	POMILEE, PATINA 20228 LOCHMOOR HARPER WOODS, MI 48225	1226	02/19/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$15,000.00 General Unsecured
PROVIENCE, DWAYNE WOLFGANG MUELLER, ESQ. 2684 WEST ELEVEN MILE RD. BERKLEY, MI 48072	106	10/14/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$5,000,000.00 General Unsecured	AMENDED/ SUPERSEDED	PROVIENCE, DWAYNE WOLFGANG MUELLER, ESQ. 2684 WEST ELEVEN MILE RD. BERKLEY, MI 48072	270	12/17/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$5,000,000.00 General Unsecured
RAMIREZ, PATRICIA ERIC J. ROSENBERG, ESQ. MORGAN & MEYERS, PLC 3200 GREENFIELD, STE. 260 DEARBORN, MI 48120	1408	02/18/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$1,500,000.00 General Unsecured	AMENDED/ SUPERSEDED	RAMIREZ, PATRICIA ERIC J. ROSENBERG, ESQ. MORGAN & MEYERS, PLC 3200 GREENFIELD, STE. 260 DEARBORN, MI 48120	1503	02/19/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$1,500,000.00 General Unsecured
RAMIREZ, PATRICIA ERIC J. ROSENBERG, ESQ. MORGAN & MEYERS, PLC 3200 GREENFIELD, STE. 260 DEARBORN, MI 48120	1503	02/19/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$1,500,000.00 General Unsecured	AMENDED/ SUPERSEDED	RAMIREZ, PATRICIA ERIC J. ROSENBERG, ESQ. MORGAN & MEYERS, PLC 3200 GREENFIELD, STE. 260 DEARBORN, MI 48120	1739	02/20/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$1,500,000.00 General Unsecured
RATTE, LEO, ZIMMERMAN, CLAIRE, NEXT FRIEND AND INDIVIDUALLY, CHRISTOPHER RATTE, INDIVIDUALLY GARY BOREN (P31217) 322 E. WASHINGTON ST ANN ARBOR, MI 48104	1294	02/21/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$626,127.91 General Unsecured	AMENDED/ SUPERSEDED	RATTE, LEO, ZIMMERMAN, CLAIRE, NEXT FRIEND AND INDIVIDUALLY, CHRISTOPHER RATTE, INDIVIDUALLY GARY BOREN (P31217) 322 E. WASHINGTON ST ANN ARBOR, MI 48104	1299	02/21/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$800,000.00 General Unsecured
RUTLEDGE, ISIDORE FRIEDMAN, ERNEST F. 24567 NORTHWESTERN HIGHWAY #500 SOUTHFIELD, MI 48075	773	02/06/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$465,433.00 General Unsecured	AMENDED/ SUPERSEDED	RUTLEDGE, ISADORE ERNEST F. FRIEDMAN 24567 NORTHWESTERN HWY., STE. 500 SOUTHFIELD, MI 48975	2750	02/21/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$485,433.00 General Unsecured
SHELTON, MAXINE JR. JEFFREY A. BUSSELL 30101 NORTHWESTERN HWY FARMINGTON HILLS, MI 48334	113	10/25/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$2,000,000.00 General Unsecured	AMENDED/ SUPERSEDED	SHELTON, MAXINE GURSTEN, KOLTONOW, ET. AL. 30101 NORTHWESTERN HWY. FARMINGTON HILLS, MI 48334	354	12/26/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$2,000,000.00 General Unsecured
SUELL, GERALDINE 615 GRISWOLD SUITE 1116 DETROIT, MI 48226	1387	02/18/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$350,000.00 General Unsecured	AMENDED/ SUPERSEDED	SUELL, GERALDINE 615 GRISWOLD SUITE 1116 DETROIT, MI 48226	1454	02/19/2014	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$350,000.00 General Unsecured
WHITFIELD II, BRUCE A. 1283 FAIRWOOD DR I-7 WESTLAND, MI 48185	52	08/20/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority BLANK General Unsecured	AMENDED/ SUPERSEDED	WHITFIELD II, BRUCE A 1283 FAIRWOOD DR I-7 WESTLAND, MI 48185	2748	02/21/2014	\$0.00 Administrative Priority UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured

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Amended and Superseded Claim to be Disallowed and Expunged					Surviving Claim			
Name of Claimant	Claim Number	Date Filed	Claim Amount	Reason for Disallowance	Name of Claimant	Claim Number	Date Filed	Claim Amount
WILCOX, GERALD AND ALECIA WOLFGANG MUELLER, ESQ. 2684 WEST ELEVEN MILE RD. BERKLEY, MI 48072	107	10/14/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$750,000.00 General Unsecured	AMENDED/ SUPERSEDED	WILCOX, GERALD AND ALECIA WOLFGANG MUELLER, ESQ. 2684 WEST ELEVEN MILE RD. BERKLEY, MI 48072	274	12/17/2013	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$750,000.00 General Unsecured